



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 4 2002

Leonard W. Jones, CPA, Appointed to Board

Governor Michael F. Easley has appointed Leonard Wayne Jones, CPA, of Morehead City, to the NC State Board of CPA Examiners. Jones replaces Norwood G. Clark, Jr., CPA (*see page 3*).

Jones, whose term will expire June 30, 2004, took the Oath of Office at the March 22, 2002, Board meeting.

Licensed as a North Carolina CPA in 1976, Jones received a BSBA in accounting from East Carolina University.

He began his accounting career with A.M. Pullen & Company in its New Bern office. In 1980, Jones moved to Morehead City and five years later, started his own CPA firm, Leonard W. Jones, CPA.

Jones is a member of the American Institute of Certified Public Accountants (AICPA) and a member of the AICPA's tax section.

As a member of the North Carolina Association of Certified Public Accountants (NCACPA), Jones has served on several committees, including the Nominating Committee and the Taxation Committee.

In addition, he served on the NCACPA Board of Directors and served as liaison for the Coastal Plains Chapter.

Jones is a member of the Soundview Rotary Club and is President of the Carteret-Craven Electric Membership Cooperative Foundation.

In 1998, Senator Marc Basnight appointed Jones to a two-year term on the General Assembly's Revenue Laws Study Committee.

Senator Basnight recently reappointed Jones to another two-year term on the Committee.

Jones and his wife, Shiron Taylor Jones, have one daughter, Amanda. Jones' mother, Janice Jones, lives in Greenville.



Leonard W. Jones, CPA

www.state.nc.us/cpabd

Renewal Reminder

Each North Carolina CPA must submit a completed certificate renewal form to the Board by June 30, 2002.

Failure to return the properly completed renewal form to the Board by the deadline may result in disciplinary action by the Board.

Information about the renewal process is available on the Board's web site (www.state.nc.us/cpabd).

Declaratory Ruling

The Board recently issued a Declaratory Ruling (*see page 4*) regarding the inclusion of non-licensed staff on a CPA firm's website.

In addition to stating that unlicensed staff may be included, with specific restrictions, on a firm's web site, the Ruling also addresses the inclusion of non-licensed staff in other publications, such as certain print media.

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Disciplinary Actions

Name Not Published 03/22/02

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. Respondent partially prepared a detailed general ledger in conjunction with other professional services provided to a client, including preparation of a compilation that was submitted to client's bank.
3. Client later terminated the engagement, but Respondent refused to give this client a copy of the partially prepared detailed general ledger upon the client's request for the return of all client records.
4. Respondent again refused to give this client a copy of the partially prepared detailed general ledger despite the Board's Professional Standards Committee's instruction to Respondent to provide this client with a copy of the partially prepared detailed general ledger. Respondent contends that she refused to comply with the Committee's instructions because she disagreed with the Committee's interpretation of Rule 8N .0305(b)(1), and because she objected to particular standard wording in the staff's letter.
5. Respondent has now provided evidence to the Board that the partially prepared detailed general ledger has been returned to the former client, and contends that she did not willfully violate any accountancy laws or rules.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0305.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall receive an unpublished reprimand.
2. Respondent shall reimburse the Board administrative costs incurred in the investigation of this matter. Said administrative costs shall be remitted with this signed Order.

Stephen H. Durland #17631
Palm Beach, FL 03/22/02

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17631 as a Certified Public Accountant.
2. Respondent, as the owner and responsible party in charge, failed to have employee payroll taxes paid on behalf of his firm for the period covering March 31, 1996, through September 30, 1998, totaling \$235,529.97.
3. In February of 2001, the Internal Revenue Service (IRS) placed a lien against Respondent's firm in the amount of \$295,520.00.
4. As of August 30, 2001, Respondent's firm has paid \$98,121.96 to the IRS against the lien.
5. Respondent wishes to resolve this

matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0203(b)(1), .0204(c), .0207, and .0208(b).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent's certificate is suspended for at least three (3) years and until Respondent causes the tax lien placed by the IRS against Respondent's firm to be satisfied.

Board Meetings

Friday, May 17
Monday, June 24
Monday, July 22
Monday, August 19
Monday, September 23
Friday, October 18
Monday, November 18
Tuesday, December 17

Meetings of the Board are open to the public except when, under State law, some portions of the meetings are closed to the public. Unless otherwise noted, meetings are held at the Board's office in Raleigh.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



RESOLUTION

WHEREAS, Norwood G. Clark, Jr., has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1995;

WHEREAS, during his tenure he served as President of the Board 1997-1998; and Vice President of the Board 1996-1997; and served on the Professional Standards Committee, the SQR Advisory Committee, the Personnel Committee, the Communications Committee, the Executive Committee, and the Real Estate Committee;

WHEREAS, during his tenure he has served faithfully and tirelessly, and has risen as a leader in his profession and is an eloquent spokesman for the best interest of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Norwood G. Clark, Jr., for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 22nd day of March 2002.

North Carolina State Board of
Certified Public Accountant Examiners

R. Stanley Vaughan, CPA
President

Declaratory Ruling

Pursuant to the Administrative Procedures Act (North Carolina General Statute 150-B and Board rules (Title 21, Chapter of the the North Carolina Administrative Code) Declaratory Rulings set no precedents and are limited to the facts of the request and may be relied upon only by the requesting party.

RE: NCGS 93-9 and 21 NCAC 8N.0306

BACKGROUND INFORMATION

Petitioner is licensed in North Carolina and the firm is registered to do business in North Carolina. Petitioner is developing a web site for his employer and wishes to include the names and a description of the employee's position for the entire office staff on the web site so that clients can reach them via electronic mail.

QUESTION

Can Petitioner list on the firm's web site the name and description of each employee's position for the entire office staff including unlicensed staff?

CONCLUSION

In accordance with 21 NCAC 8N.0306(d), a CPA firm's web site must list the firm's name, the firm's principal place of business, and the firm's telephone number. Also, any individual CPAs who are listed on the web site must also list North Carolina as the state of licensure and must list the individual certificate number as issued to the CPA by the North Carolina State Board of CPA Examiners.

In addition to the items required to be listed on the web site, a CPA firm may also provide a description of each CPA's position within the firm. NCGS 93-9 allows for the employment of persons by CPA firms engaged in the practice of public accounting who have not received certificates of qualification admitting them to practice as CPAs. These employees must work under the control and supervision of CPAs licensed by this Board.

The Board concludes that under the following conditions it appears permissible to identify unlicensed staff so long as they are not identified in a way that tends to mislead or confuse the public into believing that such staff are licensed or otherwise authorized to render pro-

fessional services to the public without the supervision of an individual licensed by this Board:

A. Web Site: Unlicensed staff, if listed on the CPA firm's web site, must be listed in a separate section clearly entitled "Non-Licensed Staff" and can only list the staff member's name, position title, business telephone number, business fax number, business address, and e-mail address.

B. Business Cards: Unlicensed staff, if provided with a business card by the firm, can only list on the business card the staff member's name, position title, business telephone number, business fax number, business address, and e-mail address.

C. Stationery: Unlicensed staff, if listed on the CPA firm's stationery or letterhead, must be listed in a separate section clearly entitled "Non-Licensed Staff" and can only list the staff member's name.

D. Brochures: Unlicensed staff, if listed in the CPA firm's brochures, must be listed in a separate section clearly entitled "Non-licensed Staff" and can only list the staff member's name, position title, business telephone number, business fax number, business address, and e-mail address.

E. Print Media Advertising: Unlicensed staff, if listed in the CPA firm's print media advertising, must be listed in a separate section clearly entitled "Non-licensed Staff" and can only list the staff member's name, position title, business telephone number, business fax number, business address, and e-mail address.

F. Radio, Television, and Satellite Advertising: Unlicensed staff, if listed or mentioned in the CPA firm's radio, television, or satellite advertising, must be listed in a separate section clearly entitled "Non-licensed Staff" or the ad-

vertising must clearly state that these individuals are non-licensed staff.

G. Client Proposal(s): Unlicensed staff, if listed in the CPA firm's client proposals, must be listed in a separate section clearly entitled "Non-Licensed Staff."

Pursuant to NCGS 93-6, all staff of the CPA firm that is non-licensed is prohibited, in all instances, from using any designation or title in connection with the staff member's name or position identification.

The Board concludes that it does not appear permissible to identify unlicensed staff in any way under the following conditions:

H. Yellow Pages: No unlicensed staff can be listed in Yellow Page advertising under the heading "Accountants-Certified Public" or in the CPA firm's advertisement under any other Yellow Page heading.

I. Signage: No unlicensed staff can be listed on outdoor firm signs, building directory signs, or on the CPA firm's entrance doors.

Each CPA and/or CPA firm shall timely update all listings of personnel, licensed and non-licensed, to accurately reflect any change in status.

With respect to the listing of non-CPA owners, the Board's web site (www.state.nc.us/cpabd), provides guidelines previously issued by the Board. On the Board's home page, using the right scroll bar, scroll down to "Guidelines for Licensees and CPA Firms" and click on "Non-CPA Ownership."

Date of Request: 12/03/01

Date of Board Approval: 03/22/02

If you have any questions regarding this Declaratory Ruling, please contact Robert N. Brooks, Executive Director of the Board, by telephone at (919) 733-4222 or via e-mail (rnbrooks@bellsouth.net).

Board Policy on Cheating

All Uniform CPA Examination candidates sitting for the exam in North Carolina are required to sign the following statement on cheating:

“Any individual found to have engaged in conduct which subverts or attempts to subvert the accountancy licensing examination process may, at the discretion of the Board, have his or her scores on the licensing examination withheld and/or declared invalid, be disqualified from holding the CPA certification, and/or be subject to the imposition of other appropriate sanctions.

Conduct which subverts or attempts to subvert the accountancy licensing examination process includes, but is not limited to:

(1) Conduct which violates the standards of test administration, such as communicating with any other candidate during the administration of the licensing examination; copying answers from another candidate or permitting one's answers to be copied by another candidate during the administration of the licensing examination; having in one's possession during the administration of the licensing examination any books, notes, written or printed materials or data of any kind, other than the examination materials distributed.

(2) Conduct which violates the credentialing process, such as falsifying or misrepresenting educational credentials or other information required for admission to the licensing examination; impersonating a candidate or having an impersonator take the licensing examination on another's behalf.

I have read and do understand this policy of the Board. I agree to comply with all written rules and instructions given during the administration of this examination.”

Cheating on the Uniform CPA Examination

The North Carolina State Board of CPA Examiners and the American Institute of CPAs Board of Examiners (AICPA BOE) regard cheating on the Uniform CPA Examination as a serious offense.

The Board and the AICPA BOE use a variety of tools and procedures to prevent candidates from cheating on the examination.

Proctors are trained to watch for unusual or suspicious behavior and incidents during the examination and to document the occurrence of any unusual activity.

Some actions that may be considered cheating include:

- falsifying credentials;
- copying answers from another candidate during the exam;
- helping another candidate during the exam;
- using unauthorized materials during the exam;
- unauthorized communication with an individual, in or out of the exam site, during the exam;
- taking written materials, notes, etc., into or out of the exam site; and
- divulging exam information in violation of the nondisclosed exam policies.

In addition, during the grading process, the AICPA Advisory Grading Service instructs graders to report all cases of unusually similar responses.

After grading is complete, the Advisory Grading Service compiles a report, the “90% Similarity Report,” which identifies candidates whose patterns of answers are unusually similar and forwards the report to the Board.

The Board may use this report to support an existing investigation into possible cheating or to initiate such an investigation.

to Violation of Accountancy Act, states, “a person may not be eligible to take the CPA examination or receive the North Carolina certificate of qualification as a CPA if the Board determines that the person has engaged in conduct that would constitute violation of General Statutes Chapter 93 or the Rules of Professional Ethics and Conduct.”

If the Board determines that a candidate has cheated, the candidate will be subject to a variety of penalties, including, but not limited to, invalidation of grades and disqualification from subsequent exam administrations.

In cases where cheating is discovered after a candidate has obtained his or her CPA certificate, the Board may permanently revoke the certificate.

May Exam Schedule

The May 2002 Uniform CPA Examination will be administered at the Raleigh Convention and Conference Center in Raleigh and the Benton Convention Center in Winston-Salem. The schedule is as follows:

Business Law & Professional Responsibilities (LPR)

Wednesday, May 7, 2002
9:00 a.m. - 12:00 noon

Auditing (AUD)

Wednesday, May 7, 2002
1:30 p.m. - 6:00 p.m.

Accounting & Reporting (ARE)

Thursday, May 8, 2002
8:30 a.m. - 12:00 noon

Financial Accounting & Reporting (FARE)

Thursday, May 8, 2002
1:30 p.m. - 6:00 p.m.

For additional information about the Uniform CPA Examination, please visit the Board's web site (www.state.nc.us/cpabd).

Office of the State Auditor Adopts New Rules for Contract Auditors Who Do CAFR Work

The following information is a press release from the Office of the State Auditor. All questions regarding this information should be directed to the Office of the State Auditor.

For the fiscal year ending June 30, 2002, the State of North Carolina will implement significant accounting changes required by the Governmental Accounting Standards Board (GASB), the nation's financial reporting standard setting body for state and local governments, including public colleges and universities.

The GASB has adopted Statements No. 34 and No. 35 which will restructure much of the financial statement information presented by governments in the past.

These changes will impact the process by which the NC Office of the State Controller (OSC) compiles the State's Comprehensive Annual Financial Report (CAFR) and the process by which this office audits the CAFR.

North Carolina General Statute (NCGS) 147-64.7(b)(2) provides:

No State agency may enter into any contract for auditing services which may impact on the State's comprehensive annual financial report without consultation with, and the prior written approval of, the Auditor, except in instances where audits are called for by the Governor under GS 143-3 and he shall so notify the Auditor. The Auditor shall prescribe the policy and establish guidelines containing appropriate criteria for the selection and use of independent public accountants, qualified management consultants, or other professional persons by State agencies and governing bodies to perform all or part of the audit function.

Audits which impact the CAFR include financial statement audits of any State agency that makes up the State of North Carolina's financial reporting entity. This includes any legally separate agency for which the State is financially accountable.

Agencies which use audit services other than those provided by the Office of the State Auditor will be required to submit for approval any new contract or contract amendment prior to their execution, and a copy of the contract auditor's most recent peer review report.

The Office of the State Auditor will provide contract approval by letter. No audit should be started before the contract is approved by this office.

Contracts must include the following requirements:

- The financial statements will be audited in accordance with the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States.

- The Office of State Auditor will be permitted to review related audit programs and workpapers and to complete certain other audit procedures (AU 543) prescribed by the American Institute of Certified Public Accountants.

- The audited financial statements will be prepared in accordance with OSC reporting requirements including appropriate accounting standards, reporting formats and deadlines (NCGS 143-20.1).

- A copy of the audit report will be submitted upon completion to the Office of the State Auditor and to the Office of the State Controller.

- The peer review and continuing education requirements as specified in the *Government Auditing Standards* are met.

- The firm registration and State Quality Review Program requirements of the NC State Board of Certified Public Accountants are met.

- A copy of the most recent peer review report will be provided to the audited agency and to the Office of the State Auditor **prior to the execution of the contract.**

All contracts and other information required should be submitted to the attention of Rob Hillman, General Counsel, Office of the State Auditor. If you have any questions regarding these procedures or the substance of the contracts, please contact Mr. Hillman by telephone at (919) 807-7500 or via e-mail (Rob_Hillman@ncauditor.net).

If you have any questions regarding any OSC reporting requirements, please contact Clayton Murphy by telephone at (919) 981-5474 or via e-mail at (cmurphy@mail.osc.state.nc.us).

Independence Standards for Auditors

On January 25, 2002, the United States General Accounting Office (GAO) issued a final audit standard on establishing significant changes to the auditor independence requirements under Government Auditing Standards (also known as the "Yellow Book").

The Standard, which establishes independence standards for CPAs, non-CPAs, government financial auditors, and performance auditors, deals with a range of auditor independence issues, including restrictions on nonaudit services.

The Standard affects a significant number of audits, applying to auditors of federal, state and local governments as well as not-for-profit and for-profit recipients of federal and some state grant and loan assistance such as colleges, universities, trade schools, hospitals, charitable organizations, cities, counties, school and utility districts, small businesses with SBA loans, HUD projects and lenders, public housing authorities, and many state-administered programs and contracts.

The GAO Independence Standard adopts an engagement-team-focused approach to independence for matters such as financial interests of an individual auditor, not unlike the AICPA's Code of Conduct.

It also employs a principles-based approach to independence supplemented with certain safeguards for matters such as the performance of non-audit services.

The Standard, which applies to all Yellow Book audits for periods beginning on or after October 1, 2002, with early implementation encouraged, is available in portable document format (PDF) on the GAO's web site (www.gao.gov/special.pubs/agagas3.pdf).

The AICPA's web site (www.aicpa.org) includes a comparison of the AICPA-GAO independence rules for non-audit services and a GAO independence rule fact sheet.

Certificates Issued

The following applications for certification were approved by the Board at its March 22, 2002, meeting:

Kevin Michael Atamian
 Jason Vann Bagley
 Rose L. Bailey
 Tiffany Parker Black
 Deborah A. Bornac
 Richard John Bowden
 Stephanie Elliott Bryant
 Marsi Miller Cameron
 John C. Christian, Jr.
 Paul Vincent Cummings
 John Paul Darr
 Sean Patrick Davis
 Robert E. Dugo
 Robert Grant Edwards
 James Christopher Gantt
 Eric Thomas Gupton
 Ronnie Wayne Hardison
 Michael Lee Hudkins
 Gabriel Christian Hutson
 Leslie Alden Johns
 Peggy Vause Johnson
 Dana Matthews Jones
 Bryan Hayes Joslin
 Mary Elizabeth Kirchner
 Shannon Houser Leigh
 Cortlin Alling Lilliston
 Betty Jean Mattos
 Lawrence S. Miller
 Zachary B. Miller
 Cheryl Lindsey Nicks
 Matthew Alan Ramsey
 Natasha Jordan Reinken
 Julia A. Rivera
 Carl Eric Sealander
 Elizabeth Ann Benhoff Strapp
 Larry E. Tarwater
 Cynthia Sue Taylor
 Melissa Rose Mercer Taylor
 Lisa R. Trumbull
 Thomas William Walsh
 Charlotte Mary Welsh
 Beth Troyan Zamorski

Reclassifications

Inactive

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

03/04/02	Merlin Dean Burkholder	Greensboro, NC
03/04/02	Sara Moore Knott	Winston-Salem, NC
03/06/02	Emily Margaret Paul	Boston, MA
03/06/02	Herbert Lane Lee	Calabash, NC
03/06/02	Ann S. Hale	Cary, NC
03/06/02	Steven Daniel Hardison	Jamesville, NC
03/11/02	Kimberly Cox Foster	Cary, NC
03/11/02	Maria Miller Keating	Oak Ridge, NC
03/12/02	Marion Earl Woodbury, Jr.	Charleston, SC
03/12/02	Alfonso Vincent Arias, Jr.	San Diego, CA
03/12/02	Pamela New Vest	Lexington, NC
03/12/02	Lori Kay Markle	San Antonio, TX
03/12/02	Douglas A. Wilson	New Castle, PA
03/12/02	Carly Niele Weber	High Point, NC
03/14/02	Bonya Banerjia	Charlotte, NC
03/14/02	Steven D. Krichmar	Andover, MA
03/18/02	Stephen Barton Andrews	Reidsville, NC
03/18/02	Charles Robert Cote	Canton, GA
03/18/02	Terry Lynn Johnson	Canal Winchester, OH
03/21/02	Thomas Edwards Fawcett	San Diego, CA
03/21/02	Robert Reaves Greer	Birmingham, AL
03/21/02	Elizabeth Armes Muller	Charlotte, NC
03/21/02	Cheryl Lynn Neilsen	Springville, UT
03/21/02	Marjorie Ann Dunn	Cashiers, NC
03/21/02	Kimberly Harris Fullwood	Knightdale, NC
03/25/02	Louie Carl Hansberger, Jr.	Charlotte, NC
03/25/02	Christina L. Kaffenbarger	Dublin, OH
03/25/02	Ronald Keith Pearce	Jacksonville, FL
03/25/02	Victoria Ward Jones	Charlottesville, VA
03/26/02	Christopher Daniel Davies	Charlotte, NC
03/26/02	Robert Joseph Hollis	Wilmington, NC
03/26/02	Christine Ullom Richardson	Landisville, PA

Reinstatement

03/25/02	Kerner Eugene Frauenheim	#4254
03/25/02	Robert Lorin Wheeler	#19914

Reissuance

03/25/02	Ellis Janious Broadie	#16994
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State Board of CPA Examiners

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Address Change? Let Us Know!

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.